

Message Text

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43

ACTION OES-04

INFO OCT-01 EUR-12 ISO-00 AID-05 CEQ-01 CIAE-00 COA-01

COME-00 DODE-00 EB-07 EPA-01 INR-07 IO-10 L-02 NSF-01

NSC-05 NSAE-00 PM-03 SS-15 SP-02 FEAE-00 PA-01 PRS-01

USIA-06 /085 W

----- 110151

R 111531Z FEB 75

FM AMEMBASSY BONN

TO SECSTATE WASHDC 7882

INFO AMEMBASSY BRUSSELS

AMEMBASSY LONDON

AMEMBASSY PARIS

AMEMBASSY ROME

AMEMBASSY THE HAGUE

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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E. O. 11652: N/A

TAGS: SENV, EEC, OECD, GW

SUBJECT: ENVIRONMENT -- POLLUTOR PAYS PRINCIPLE (PPP)

REF: BONN 00694

1. DRAFT AMENDMENT TO GERMAN INCOME TAX LEGISLATION, WHICH MENTIONED IN PARA 5, REFTL, WAS APPROVED BY FRG BUNDESTAG ON FEBRUARY 7. APPROVAL BY BUNDESRAT, THE SECOND HOUSE OF THE GERMAN PARLIAMENT, IS ANTICIPATED IN LATE FEBRUARY. LEGISLATION PERMITS FIRST YEAR DEDUCTION FROM INDUSTRIAL INCOME SUBJECT TO TAX OF 60 PERCENT OF THE COST OF MOBILE AND STATIONARY FACILITIES WHICH SERVE EXCLUSIVELY OR "ALMOST EXCLUSIVELY. FOR ENVIRONMENTAL PROTECTION. BALANCE OF COST MAY BE DEDUCTED AT RATE OF 10 PERCENT

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PER YEAR FOR FOUR YEARS. THIS SPECIAL PRIVILEGE APPLIES ONLY TO ENTERPRISES EXISTING ON DECEMBER 31,

1974, AND MAY BE CLAIMED ONLY UNTIL JANUARY 1 1981.

2. GERMAN OFFICIALS DEFEND THESE MEASURES AS
COMPATIBLE WITH EC AND OECD DECISIONS ABOUT PPP. IN
THEIR VIEW, THIS TAX WRITE-OFF PRIVILEGE IS FAR LESS
THAN THE 45 PERCENT DIRECT SUBSIDY AUTHORIZED BY
RECENT EC COMMISSION MEMORANDUM. AN INFORMAL
TRANSLATION OF THIS LEGISLATION WILL BE FORWARDED BY
AIRGRAM.
HILLENBRAND

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: LAW, ENVIRONMENT, INCOME TAXES, INDUSTRIAL AREAS
Control Number: n/a
Copy: SINGLE
Draft Date: 11 FEB 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: MorefiRH
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975BONN02302
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750049-0978
From: BONN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750255/aaaabxcd.tel
Line Count: 71
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION OES
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 BONN 00694
Review Action: RELEASED, APPROVED
Review Authority: MorefiRH
Review Comment: n/a
Review Content Flags:
Review Date: 14 APR 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <14 APR 2003 by KelleyW0>; APPROVED <19 MAY 2003 by MorefiRH>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
05 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: ENVIRONMENT -- POLLUTOR PAYS PRINCIPLE (PPP)
TAGS: SENV, GE, EEC, OECD
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006